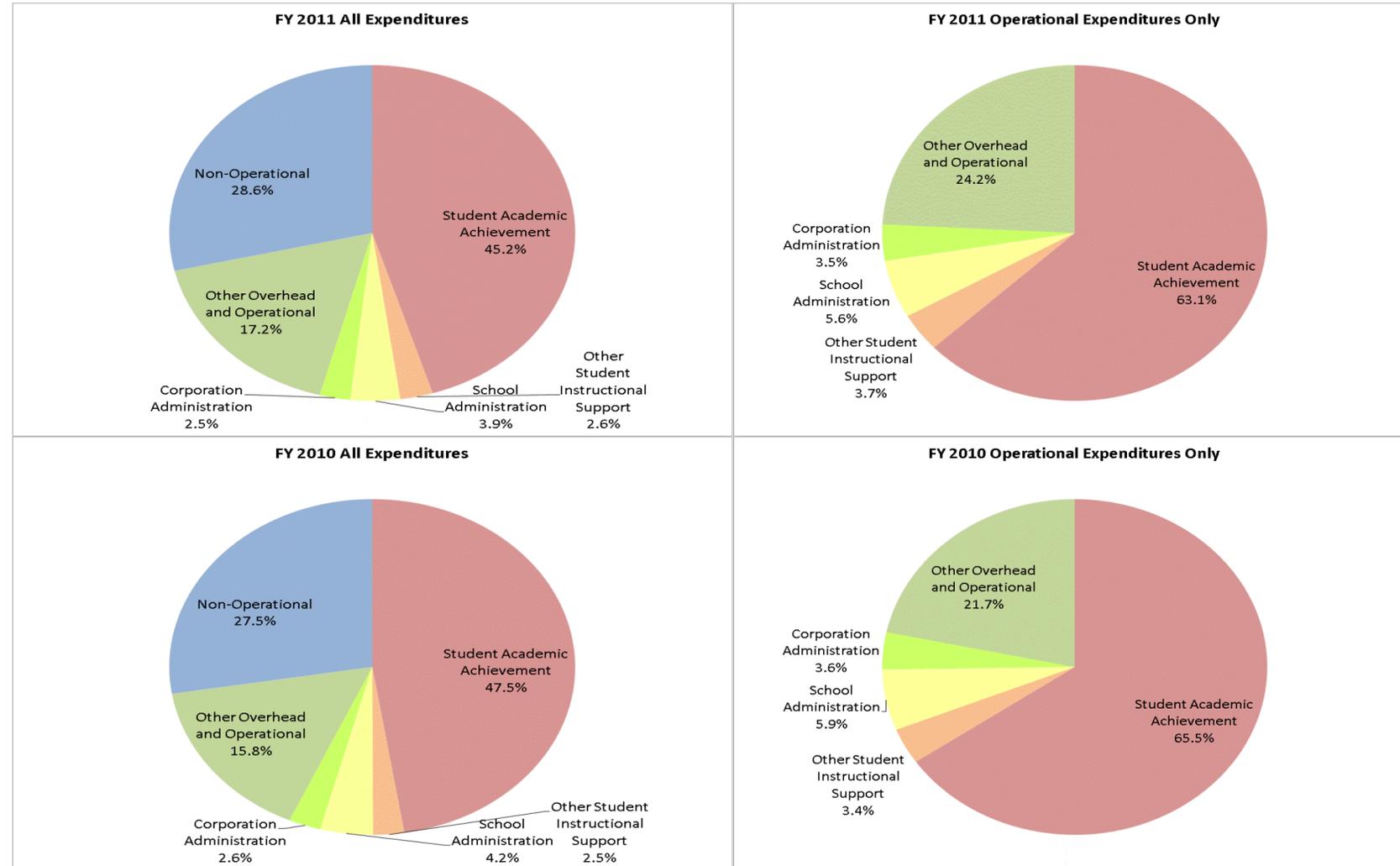


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
North Adams Community Schools (25)

North Adams Community Schools (25)

Student Instructional Category	FY01 % of Total		FY06 % of Total		FY10 % of Total		FY11 % of Total	
	FY 2001	Exp	FY 2006	Exp	FY 2010	Exp	FY 2011	Exp
Student Academic Achievement	\$11,322,375	55.7%	\$11,687,129	49.4%	\$11,449,830	47.5%	\$10,116,120	45.2%
Student Instructional Support	\$1,567,914	7.7%	\$1,516,096	6.4%	\$1,611,015	6.7%	\$1,468,400	6.6%
Overhead and Operational	\$4,073,986	20.1%	\$4,703,015	19.9%	\$4,418,384	18.3%	\$4,401,485	19.7%
Nonoperational	\$3,346,006	16.5%	\$5,770,144	24.4%	\$6,644,862	27.5%	\$6,408,300	28.6%
Grand Total	\$20,310,281		\$23,676,385		\$24,124,091		\$22,394,306	

	FY 2001	FY 2006	FY 2010	FY 2011
Student Instructional Expenditures (Academic Achievement plus Support)	63.5%	55.8%	54.1%	51.7%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
North Adams Community Schools (25)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten		\$33,751	\$380,986	\$259,941		> 500%	-32%
	11100 Regular Programs; Elementary	\$2,973,725	\$2,663,311	\$2,964,466	\$2,309,327	-22%	-13%	-22%
	11200 Regular Programs; Middle/Junior High	\$1,358,859	\$1,293,306	\$1,660,283	\$1,839,467	35%	42%	11%
	11300 Regular Programs; High School	\$2,514,811	\$2,222,024	\$2,449,386	\$2,242,012	-11%	1%	-8%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs		\$53,100	\$75,667	\$71,358		34%	-6%
	11420 Vocational Education; Agriculture B		\$34,505	\$52,957	\$56,279		63%	6%
	11430 Vocational Education; Distributive Education	\$22,012	\$38,915	\$8,417		-100%	-100%	-100%
	11440 Vocational Education; Health Occupations	\$41,667	\$48,703	\$74,824	\$72,600	74%	49%	-3%
	11450 Vocational Education; Consumer and Homemaking	\$154,232	\$128,348	\$191,113	\$183,566	19%	43%	-4%
	11470 Vocational Education; Business Education	\$45,061	\$31,467	\$115,899	\$109,321	143%	247%	-6%
	11480 Vocational Education; Industrial Education A	\$53,727	\$64,520	\$51,428	\$53,841	0%	-17%	5%
	11490 Vocational Education; Industrial Education B	\$53,323	\$55,905	\$57,294	\$61,939	16%	11%	8%
	11510 Vocational Education; Cooperative Education	\$62,591	\$59,366	\$92,074		-100%	-100%	-100%
	11590 Other Vocational Education Programs	\$271,865	\$103,131	\$135,331	\$147,565	-46%	43%	9%
	12110 Gifted And Talented; Gifted and Talented	\$17,348	\$10,628	\$37,628	\$21,414	23%	101%	-43%
	12350 Physical Impairment; Homebound	\$1,608	\$1,641	\$10,227	\$4,913	206%	199%	-52%
	12510 Culturally Different; Communication Disorders			\$4,162	\$2,798			-33%
	12520 Culturally Different; Compensatory	\$1,223	\$8,135	\$5,420		-100%	-100%	-100%
	12710 Equal Opportunity At Risk	\$8,607	\$15,509	\$6,137	\$6,763	-21%	-56%	10%
	12810 Special Education Preschool	\$66,000	\$63,300	\$71,500	\$57,979	-12%	-8%	-19%
	12900 Other Special Programs	\$974	\$152	\$179,001	\$59,854	> 500%	> 500%	-67%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$14,675	\$9,220	\$50,863	\$52,299	256%	467%	3%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$53,298	\$51,641	\$32,813	\$29,091	-45%	-44%	-11%
	14100 Summer School Programs; Elementary	\$8,521		\$1,930		-100%		-100%
	14200 Summer School Programs; Middle/Junior High School	\$12,110	\$3,985			-100%	-100%	
	14300 Summer School Programs; High School	\$62,901	\$49,585	\$57,611	\$20,998	-67%	-58%	-64%
	15100 Enrichment Programs; Non-Credit		\$1,505	\$3,025			-100%	-100%
	16100 Remediation Testing	\$59,894	\$13,524	\$59,030	\$60,687	1%	349%	3%
	16200 Preventive Remediation			\$3,510	\$1,712			-51%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)			\$1,784	\$7,655			329%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$420,162	\$1,026,823	\$1,157,488	\$897,259	114%	-13%	-22%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other		\$1,289				-100%	
	22110 Improvement of Instruction; Service Area Direction	\$5,276				-100%		
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$298,712	\$97,440	\$133,253	\$143,980	-52%	48%	8%
	22130 Improvement of Instruction; Instructional Staff Training	\$67,022	\$155,588	\$42,841	\$55,362	-17%	-64%	29%
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$13,162	\$29,336	\$185,023	\$342,984	> 500%	> 500%	85%
	22210 Library/Media Services; Service Area Direction	\$56,911		\$629	\$6	-100%		-99%
	22220 Library/Media Services; School Library	\$388,380	\$424,608	\$450,664	\$370,592	-5%	-13%	-18%
	22230 Library/Media Services; Audiovisual	\$11,276	\$6,801			-100%	-100%	
	22240 Library/Media Services; Educational Television	\$4,960	\$2,091			-100%	-100%	
	22250 Library/Media Services; Computer Assisted Instruction Services	\$40,218	\$40,338	\$13,760	\$3,936	-90%	-90%	-71%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration		\$67,081	\$115,034	\$106,445		59%	-7%
	22360 Instruction, Related Technology; Network Support	\$8,108	\$109,571	\$175,355	\$174,096	> 500%	59%	-1%
	22900 Other Support Service, Instructional Staff			\$111,093	\$124,018			12%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs		\$849	\$245	\$22,393		> 500%	> 500%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$198,943	\$275,632	\$229,681	\$141,669	-29%	-49%	-38%
	26497 2007 Account Code - Teachers Retirement Fund	\$442,500	\$452,136					
Student Academic Achievement Total		\$9,814,661	\$9,748,759	\$11,449,830	\$10,116,120	3%	4%	-12%
Student Instructional Support								
	21130 Attendance and Social Work Services; Social Work Services	\$6,907	\$2,493			-100%	-100%	
	21210 Guidance Services; Service Area Direction	\$42,977	\$23,477			-100%	-100%	
	21220 Guidance Services; Counseling Services	\$382,077	\$373,456	\$484,156	\$478,477	25%	28%	-1%
	21250 Guidance Services; Records Maintenance	\$7,969	\$896	\$1,304	\$998	-87%	11%	-23%
	21290 Guidance Services; Other Guidance Services	\$7,165	\$3,738			-100%	-100%	
	21340 Health Services; Nurse Services	\$53,555	\$65,967	\$110,093	\$103,375	93%	57%	-6%
	21390 Health Services; Other Health Services	\$7,426	\$5,113	\$1,450	\$1,536	-79%	-70%	6%
	24100 Office of The Principal	\$562,421	\$532,071	\$729,234	\$647,246	15%	22%	-11%
	24900 Other Support Services, School Administration	\$254,299	\$223,257	\$284,777	\$236,769	-7%	6%	-17%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
North Adams Community Schools (25)

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
Student Instructional Support Total		\$1,324,797	\$1,230,468	\$1,611,015	\$1,468,400	11%	19%	-9%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$10,000	\$10,000	\$5,383		-100%	-100%	-100%
	23120 Board of Education; Service Area Assistants	\$60,472	\$62,787	\$92,704	\$89,505	48%	43%	-3%
	23150 Board of Education; Legal Services	\$10,680	\$8,358	\$30,737	\$20,877	95%	150%	-32%
	23160 Board of Education; Promotion Expenses	\$1,346	\$1,179	\$720	\$1,118	-17%	-5%	55%
	23190 Board of Education; Other Governing Body Services	\$22,750	\$20,612	\$7,245	\$8,950	-61%	-57%	24%
	23210 Executive Administration; Office of The Superintendent	\$420,585	\$389,740	\$421,845	\$403,672	-4%	4%	-4%
	23220 Executive Administration; Community Relations	\$33,383	\$76,947			-100%	-100%	
	23290 Executive Administration; Other Executive Administration Services	\$6,456	\$3,815	\$3,604	\$4,106	-36%	8%	14%
	25150 Fiscal Services; Payroll Services	\$206	\$288	\$328	\$318	54%	11%	-3%
	25191 Other Fiscal Services; Refund of Revenue	\$979	\$909	\$7,287	\$7,836	> 500%	> 500%	8%
	25193 Other Fiscal Services; Printed Forms	\$4,999		\$177		-100%		-100%
	25195 Other Fiscal Services; Bank Account Service Charge	\$188				-100%		
	25196 Other Fiscal Services; Cash Change				\$200			
	25400 Planning, Research, Development and Evaluation	\$9,950	\$15,382	\$9,907		-100%	-100%	-100%
	25720 Personnel Services; Recruitment and Placement			\$34,219	\$5,018			-85%
	25750 Personnel Services; Health Services				\$2,430			
	25790 Personnel Services; Other Professional Services			\$1,800	\$6,100			239%
	25920 Ditch Assessments	\$152	\$623	\$1,797	\$244	60%	-61%	-86%
	25990 Other Support Services, Central	\$22,742	\$15,286			-100%	-100%	
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,125,625	\$1,475,345	\$1,548,218	\$1,531,218	36%	4%	-1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$58,231	\$62,364	\$124,226	\$136,169	134%	118%	10%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$71,107	\$17,267	\$14,490	\$7,659	-89%	-56%	-47%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$840	\$1,284					
	26499 2007 Account Code - Other	\$37,698						
	26600 Operation and Maintenance of Plant Services; Security Services	\$17,204		\$34,471		-100%		-100%
	26700 Operation and Maintenance of Plant Services; Insurance	\$36,506	\$81,858	\$49,696	\$60,915	67%	-26%	23%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$572	\$290		\$746	30%	158%	
	27010 Student Transportation; Service Area Direction	\$91,563	\$96,800	\$157,537	\$135,417	48%	40%	-14%
	27100 Student Transportation; Vehicle Operation	\$378,625	\$371,903	\$547,312	\$506,659	34%	36%	-7%
	27200 Student Transportation; Monitoring Services	\$22,005	\$25,379	\$19,652	\$29,119	32%	15%	48%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$146,444	\$202,280	\$222,288	\$249,290	70%	23%	12%
	27400 Student Transportation; Purchase of School Buses	\$182,379	\$194,865			-100%	-100%	
	27500 Student Transportation; Insurance on Buses	\$12,707	\$16,423	\$4,983	\$8,359	-34%	-49%	68%
	27700 Student Transportation; Contracted Transportation Services		\$5,998	\$4,868	\$6,319		5%	30%
	27900 Student Transportation; Other Student Transportation Services	\$748	\$2,155	\$2,769	\$3,379	352%	57%	22%
	27910 Student Transportation; Bus Driver Training	\$435	\$315	\$2,580	\$2,460	466%	> 500%	-5%
	31100 Food Services Operations; Service Area Direction	\$45,130				-100%		
	31200 Food Services Operations; Food Preparation and Dispensing	\$250,912	\$312,599	\$428,865	\$444,616	77%	42%	4%
	31900 Other Food Services	\$495,405	\$575,753	\$638,675	\$728,786	47%	27%	14%
Overhead and Operational Total		\$3,579,024	\$4,048,800	\$4,418,384	\$4,401,485	23%	9%	0%
Nonoperational								
	33100 Community Service Operations; Direction of Community Services		\$4,904	\$150			-100%	-100%
	33200 Community Recreation			\$241	\$4,179			> 500%
	33400 Athletic Coaches	\$227,596	\$229,319	\$215,242	\$210,148	-8%	-8%	-2%
	33500 Welfare Activities Services	\$276,756	\$312,151	\$349,519	\$301,423	9%	-3%	-14%
	33930 Latch Key Kid Program	\$25,636	\$11,922	\$56,222	\$996	-96%	-92%	-98%
	33940 Child Care Services	\$42,129	\$23,849	\$45,072	\$41,955	0%	76%	-7%
	33950 Step Ahead	\$36,489				-100%		
	33990 Other Community Services; Other	\$98,169	\$184,968	\$753,957	\$762,399	> 500%	312%	1%
	45100 Building Acquisition, Construction and Improvements	\$601,623	\$593,275	\$274,994	\$320,230	-47%	-46%	16%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities		\$22,974		\$7,277		-68%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$303,261	\$469,320	\$467,810	\$451,213	49%	-4%	-4%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$176,617	\$558,534	\$238,404	\$74,899	-58%	-87%	-69%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$130,420	\$197,106	\$117,080	\$145,317	11%	-26%	24%
	51100 Debt Services; Principal on Debt; Bonds			\$275,000	\$290,000			5%
	52100 Debt Services; Interest on Debt; Bonds		\$387,712	\$346,431	\$333,551		-14%	-4%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$75,529	\$118,628	\$66,116	\$3,896	-95%	-97%	-94%

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2010 - June 2011
North Adams Community Schools (25)**

Student Instructional Category	Account	FY 2001	FY 2006	FY 2010	FY 2011	10 Year Increase	5 Year Increase	1 Year Increase
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$1,233,034	\$2,159,844	\$2,825,000	\$2,980,000	142%	38%	5%
	53150 Debt Services; Lease Rental; Buildings ; Interest		\$345,118	\$613,624	\$479,479		39%	-22%
	59200 Other Debt Services Obligations; Bank Fee				\$1,337			
	60700 Nonprogramed Charges; Scholarships	\$3,600				-100%		
Nonoperational Total		\$3,230,860	\$5,619,623	\$6,644,862	\$6,408,300	98%	14%	-4%
Prorated By Fund								
	26491 2007 Account Code - PERF	\$286,398	\$257,196					
	26492 2007 Account Code - Social Security	\$863,880	\$843,299					
	26493 2007 Account Code - Workmen's Compensation	\$21,601	\$65,668					
	26494 2007 Account Code - Group Insurance	\$1,186,515	\$1,772,959					
	26496 2007 Account Code - Unemployment Compensation	\$2,544	\$10,468					
	26498 2007 Account Code - Severance / Early Retirement Pay		\$79,146					
Prorated By Fund Total		\$2,360,938	\$3,028,736					